

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

ITR No.113 of 1989

Date of decision:20.11.2006

the Commissioner of Income Tax, Patiala

....Petitioner

versus

Lt.Col.Labh Singh Gill Ludhiana

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. SK Garg Narwana, Advocate, for the revenue.

JUDGMENT:

Following question of law has been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh, arising out of its order dated 11.5.1988 in ITA No.303 of 1985, for the assessment year 1982-83:-

“Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that the capital gains arising from the sale of land actually put to agricultural use, situated within the Municipal limits, are not liable to tax?”

In view of our judgment rendered today in ITR No.67 of 1989 (**The Commissioner of Income Tax, Patiala v. Sardarni Devinder Kaur**), the question referred is answered in favour of the revenue and against the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

November 20, 2006
'gs'

(Rajesh Bindal)
Judge

